



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: MUSCODA LIGHT AND WATER UTILITY

Principal Office: 206 NORTH WISCONSIN AVENUE  
MUSCODA, WI 53573-0206

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** MUSCODA LIGHT AND WATER UTILITY**Utility Address:** 206 NORTH WISCONSIN AVENUE  
MUSCODA, WI 53573-0206**When was utility organized?** 1/1/1907**Report any change in name:** MUSCODA LIGHT AND WATER UTILITY**Effective Date:** 10/1/1999**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** JAY R GOERS**Title:** SUPERINTENDENT**Office Address:**109 NORTH SECOND STREET  
MUSCODA, WI 53573-0206**Telephone:** (608) 739 - 3390**Fax Number:** (608) 739 - 3183**E-mail Address:** JGoers@WPPISSYS.ORG

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** KIESLING ASSOCIATES, LLP**Title:** CERTIFIED PUBLIC ACCOUNTANTS**Office Address:** KIESLING ASSOCIATES, LLP117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** FRED GOPLIN**Title:** CHAIRMAN**Office Address:**206 NORTH WISCONSIN AVENUE  
MUSCODA, WI 54573**Telephone:****Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** KIESLING ASSOCIATES, LLP**Title:** CERTIFIED PUBLIC ACCOUNTANTS**Office Address:** KIESLING ASSOCIATES, LLP

117 WEST COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:****Date of most recent audit report:** 3/7/1999**Period covered by most recent audit:** 12/31/1999

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**Names and titles of utility management including manager or superintendent:**

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**Name:** JAY R GOERS**Title:** SUPERINTENDENT**Office Address:**

109 NORTH SECOND STREET

MUSCODA, WI 53573-0206

**Telephone:** (608) 739 - 3390**Fax Number:** (608) 739 - 3183**E-mail Address:**

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**Name of utility commission/committee:** MUSCODA LIGHT AND WATER COMMITTEE

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**Names of members of utility commission/committee:**

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**VILLAGE OF MUSCODA BOARD**

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,737,611	1,652,164	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,351,877	1,287,656	<b>2</b>
Depreciation Expense (403)	116,292	114,929	<b>3</b>
Amortization Expense (404-407)	80,700	80,700	<b>4</b>
Taxes (408)	103,244	103,270	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,652,113</b>	<b>1,586,555</b>	
<b>Net Operating Income</b>	<b>85,498</b>	<b>65,609</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>85,498</b>	<b>65,609</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	28,631	28,182	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>28,631</b>	<b>28,182</b>	
<b>Total Income</b>	<b>114,129</b>	<b>93,791</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>114,129</b>	<b>93,791</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	108,668	112,387	<b>14</b>
Amortization of Debt Discount and Expense (428)	4,562	4,562	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>113,230</b>	<b>116,949</b>	
<b>Net Income</b>	<b>899</b>	<b>(23,158)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	380,904	404,062	<b>20</b>
Balance Transferred from Income (433)	899	(23,158)	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	32,132	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>349,671</b>	<b>380,904</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST AND DIVIDENDS ON INVESTED FUNDS AND DEBT RESERVES	28,631	5
<b>Total (Acct. 419):</b>	<b>28,631</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
EXPENSES AND COST PAID FOR GENERAL FUND	32,132	10
<b>Total (Acct. 435)--Debit:</b>	<b>32,132</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	141,205	1,596,406	0	0	<b>1,737,611</b>	<b>1</b>
Less: interdepartmental sales	0	7,986	0	0	<b>7,986</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>141,205</b>	<b>1,588,420</b>	<b>0</b>	<b>0</b>	<b>1,729,625</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	34,356		<b>34,356</b>	<b>1</b>
Electric operating expenses	122,476		<b>122,476</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	239		<b>239</b>	<b>8</b>
Electric utility plant accounts	2,891		<b>2,891</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>159,962</b>	<b>0</b>	<b>159,962</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,415,522	3,336,083	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,721,985	1,638,816	<b>2</b>
<b>Net Utility Plant</b>	<b>1,693,537</b>	<b>1,697,267</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	272,702	286,123	<b>7</b>
<b>Total Other Property and Investments</b>	<b>272,702</b>	<b>286,123</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	539,034	471,532	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	170,488	196,096	<b>11</b>
Other Accounts Receivable (143)	15,855	24,156	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	5,283	15,528	<b>14</b>
Materials and Supplies (150)	50,616	72,927	<b>15</b>
Prepayments (165)	1,600	1,489	<b>16</b>
Other Current and Accrued Assets (170)	2,294	2,294	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>785,170</b>	<b>784,022</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	33,142	37,703	<b>18</b>
Extraordinary Property Losses (182)	645,606	726,306	<b>19</b>
Other Deferred Debits (183)	10,154	9,446	<b>20</b>
<b>Total Deferred Debits</b>	<b>688,902</b>	<b>773,455</b>	
<b>Total Assets and Other Debits</b>	<b>3,440,311</b>	<b>3,540,867</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	265,160	265,160	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	349,671	380,904	<b>23</b>
<b>Total Proprietary Capital</b>	<b>614,831</b>	<b>646,064</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,840,011	1,925,282	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,840,011</b>	<b>1,925,282</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	108,399	88,154	<b>28</b>
Payables to Municipality (233)	16,878	22,329	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	27,943	25,947	<b>31</b>
Interest Accrued (237)	8,763	9,083	<b>32</b>
Other Current and Accrued Liabilities (238)	3,021	3,543	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>165,004</b>	<b>149,056</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	820,465	820,465	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>3,440,311</b>	<b>3,540,867</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	1,302,190	0	0	2,113,332	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>1,302,190</b>	<b>0</b>	<b>0</b>	<b>2,113,332</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	430,977	0	0	1,291,008	<b>10</b>
<b>Total Accumulated Provision</b>	<b>430,977</b>	<b>0</b>	<b>0</b>	<b>1,291,008</b>	
<b>Net Utility Plant</b>	<b>871,213</b>	<b>0</b>	<b>0</b>	<b>822,324</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	410,823	1,227,993			<b>1,638,816</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	23,211	93,081			<b>116,292</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,528				<b>1,528</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>24,739</b>	<b>93,081</b>	<b>0</b>	<b>0</b>	<b>117,820</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	4,585	30,066			<b>34,651</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>4,585</b>	<b>30,066</b>	<b>0</b>	<b>0</b>	<b>34,651</b>	<b>19</b>
<b>Balance End of Year</b>	<b>430,977</b>	<b>1,291,008</b>	<b>0</b>	<b>0</b>	<b>1,721,985</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>



**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			45,337		45,337	67,661	2
<b>Total Electric Utility</b>					<b>45,337</b>	<b>67,661</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	45,337	67,661	1
Water utility	5,279	5,266	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>50,616</b>	<b>72,927</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 REVENUE BONDS	4,066	428	33,142	1
<b>Total</b>			<b>33,142</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	265,160	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b>265,160</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1993 ELECTRIC BOND	01/01/1993	12/01/2013	4.63%	1,330,721	<b>1</b>
1993 WATER BOND	01/01/1993	12/01/2013	4.63%	199,681	<b>2</b>
1993 BOND-ELECTRIC	01/01/1993	12/01/2013	4.63%	309,609	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>1,840,011</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	25,947	1
<b>Accruals:</b>		
Charged water department expense	39,645	2
Charged electric department expense	63,578	3
Charged sewer department expense	761	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>103,984</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	82,540	6
Social Security taxes	12,713	7
PSC Remainder Assessment	2,045	8
<b>Other (explain):</b>		
License Fee	4,690	9
<b>Total payments and other debits</b>	<b>101,988</b>	
<b>Balance end of year</b>	<b>27,943</b>	



**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1993 BONDS	9,083	108,668	108,988	8,763	1
<b>Subtotal</b>	<b>9,083</b>	<b>108,668</b>	<b>108,988</b>	<b>8,763</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>9,083</b>	<b>108,668</b>	<b>108,988</b>	<b>8,763</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	605,067	215,398	0	0	0	<b>820,465</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	0	0				<b>0</b>	<b>2</b>
For Mains	0	0				<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>605,067</b>	<b>215,398</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>820,465</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
REDEMPTION FUND RESERVE	4,861	3
REDEMPTION FUND RESERVE CD	217,841	4
REDEMPTION FUND RESERVE CD	50,000	5
<b>Total (Acct. 125):</b>	<b>272,702</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	12,356	7
Electric	158,132	8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>170,488</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
MISCELLANEOUS RECEIVABLE FOR POLE RENTAL, SERVICES AND TRENCHING	15,855	13
<b>Total (Acct. 143):</b>	<b>15,855</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM MUNICIPAL - CURRENT EXPENSES	1,393	14
RECEIVABLE FROM SEWER - JOINT METER CHARGE	3,890	15
<b>Total (Acct. 145):</b>	<b>5,283</b>	
<b>Prepayments (165):</b>		
GROSS RECEIPTS TAX	1,600	16
<b>Total (Acct. 165):</b>	<b>1,600</b>	
<b>Extraordinary Property Losses (182):</b>		
EXTRAORDINARY PROPERTY LOSS 01/15/92	645,606	17
<b>Total (Acct. 182):</b>	<b>645,606</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
CONSERVATION REBATES	10,154	18
<b>Total (Acct. 183):</b>	<b>10,154</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO GENERAL - CURRENT EXPENSES PAID BY GENERAL	16,878	19
<b>Total (Acct. 233):</b>	<b>16,878</b>	
<b>Other Deferred Credits (253):</b>		
NONE		20
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,271,564	2,104,238	0	0	<b>3,375,802</b>	<b>1</b>
Materials and Supplies	5,272	56,499	0	0	<b>61,771</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	420,900	1,259,500	0	0	<b>1,680,400</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	605,067	215,398	0	0	<b>820,465</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>250,869</b>	<b>685,839</b>	<b>0</b>	<b>0</b>	<b>936,708</b>	
Net Operating Income	5,254	80,244	0	0	<b>85,498</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.09%</b>	<b>11.70%</b>	<b>N/A</b>	<b>N/A</b>	<b>9.13%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	265,160	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	365,287	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>630,447</b>	
<b>Net Income</b>		
Net Income	899	5
<b>Percent Return on Proprietary Capital</b>	<b>0.14%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

**1. Acquisitions.**

NONE

**2. Leaseholder changes.**

NONE

**3. Extensions of service.**

NONE

**4. Estimated changes in revenues due to rate changes.**

NONE

**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

**6. Formal proceedings with the Public Service Commission.**

NONE

**7. Any additional matters.**

ACCOUNT 182- PER PSC ORDER DATED 1/15/92 AUTHORIZES THE AMORTIZATION  
OF THE EXTRAORDINARY LOSS OVER 17 YEAR

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

ACCOUNT 183 PER DEMAND SIDE MANAGEMENT PLAN

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#### Signature Page (Page ii)

KA LETTERHEAD)

To the Village Board  
of the Village of Muscoda  
Muscoda, Wisconsin 53573

We have compiled the balance sheets of the Village of Muscoda Municipal Water and Electric Utility as of December 31, 1999 and 1998, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

KIESLING ASSOCIATES LLP  
Viroqua, Wisconsin  
April 1, 2000

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

December 19, 2000

Mr. Jay R. Goers, Superintendent  
Muscoda Light and Water Utility  
109 North Second Street  
Muscoda, WI 53573-0206

1999 Analytical Review DWCCA-4000-ELE

Dear Mr. Goers:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Your 1997 analytical review inquired why 21 water services were added, but only \$600 was reported added in Account 345, Services, Water Utility Plant in Service schedule. A note in our file indicates "Heidi Davidson" was instructed on 11/24/99 to adjust the 1999 annual report Account 345, Services, to reflect the correct amount for the 21 services added in 1997. It's not clear from the note if Heidi is a utility employee or a Kiesling employee. However, it appears a dollar adjustment was not made to Account 345, to correctly book the cost of the 21 service added in 1997. Please furnish an explanation.
2. We noted an amount reported in Account 474, Other Water Revenues, page W-4, described as "bulk water sales." In the future, bulk water sales are more appropriately reported in Accounts 460-464.
3. We noted Account 641, Operation Supplies and Expense, Page W-5, increased over 25% and \$5,000 from the prior year without explanation. Please furnish a brief explanation.
4. We noted one 6-inch industrial meter that was reported as not tested on Page W-17. The Wisconsin Administrative Code requires that 6-inch meters (in use) be tested annually. Please make every effort to test 6-inch and larger meters annually, or footnote the Meters schedule if these larger meters are not in use.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is [engele@psc.state.wi.us](mailto:engele@psc.state.wi.us). If we have no questions regarding your response, you can consider the review closed.

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## FINANCIAL SECTION FOOTNOTES

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Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\4000.doc

cc: Mr. Fred Goplin, Chairman

1/23/01: Per call from Heidi Regan, Kiesling,

1. She believes \$ amounts for 1999 include 1997 adjustment.
2. Noted.
3. New bookkeeper and new system, accounts allocated differently.
4. Noted.

ele

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	135,138	1
<b>Total Sales of Water</b>	<b>135,138</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	228	2
Miscellaneous Service Revenues (471)	300	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,539	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>6,067</b>	
<b>Total Operating Revenues</b>	<b>141,205</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	3,635	9
Water Treatment Expenses (630-635)	5,889	10
Transmission and Distribution Expenses (640-655)	25,178	11
Customer Accounts Expenses (901-904)	5,350	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	33,043	14
<b>Total Operation and Maintenance Expenses</b>	<b>73,095</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	23,211	15
Amortization Expense (404-407)		16
Taxes (408)	39,645	17
<b>Total Other Operating Expenses</b>	<b>62,856</b>	
<b>Total Operating Expenses</b>	<b>135,951</b>	
<b>NET OPERATING INCOME</b>	<b>5,254</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0		3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	496	26,140	40,299	4
Commercial	77	10,154	11,226	5
Industrial	13	32,415	16,860	6
<b>Total Metered Sales to General Customers (461)</b>	<b>586</b>	<b>68,709</b>	<b>68,385</b>	
Private Fire Protection Service (462)	5		2,207	7
Public Fire Protection Service (463)	1		57,851	8
Other Sales to Public Authorities (464)	10	5,226	6,695	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>602</b>	<b>73,935</b>	<b>135,138</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	57,851	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>57,851</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	228	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>228</b>	
<b>Miscellaneous Service Revenues (471):</b>		
WATER ASSESSMENT	300	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>300</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,601	10
<b>Other (specify):</b>		
BILLING SERVICE, BULK WATER	3,938	11
<b>Total Other Water Revenues (474)</b>	<b>5,539</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	3,635	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	0	9
<b>Total Pumping Expenses</b>	<b>3,635</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	1,861	10
Chemicals (631)	4,028	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>5,889</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	12,350	14
Operation Supplies and Expenses (641)	7,494	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	16
Maintenance of Mains (651)	1,397	17
Maintenance of Services (652)	863	18
Maintenance of Meters (653)	929	19
Maintenance of Hydrants (654)	2,145	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>25,178</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	729	22
Accounting and Collecting Labor (902)	4,621	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>5,350</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	5,093	27
Office Supplies and Expenses (921)	2,651	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	3,940	30
Property Insurance (924)	1,152	31
Injuries and Damages (925)	3,909	32
Employee Pensions and Benefits (926)	11,310	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	3,990	35
Transportation Expenses (933)	998	36
Maintenance of General Plant (935)		37
<b>Total Administrative and General Expenses</b>	<b>33,043</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>73,095</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		37,277	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		761	2
<b>Net property tax equivalent</b>		<b>36,516</b>	
Social Security		2,957	3
PSC Remainder Assessment		172	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>39,645</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.207100				3
County tax rate	mills		4.794570				4
Local tax rate	mills		12.533790				5
School tax rate	mills		11.874440				6
Voc. school tax rate	mills		1.755320				7
Other tax rate - Local	mills		0.035510				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>31.200730</b>				10
Less: state credit	mills		2.137150				11
<b>Net tax rate</b>	mills		<b>29.063580</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>12.533790</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.629760</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.035510</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>26.199060</b>				17
<b>Total Tax Rate</b>	mills		<b>31.200730</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.839694</b>				19
<b>Total tax net of state credit</b>	mills		<b>29.063580</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>24.404508</b>				21
Utility Plant, Jan. 1	\$	1,240,937	1,240,937				22
Materials & Supplies	\$	5,266	5,266				23
<b>Subtotal</b>	\$	<b>1,246,203</b>	<b>1,246,203</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,246,203</b>	<b>1,246,203</b>				26
Assessment Ratio	dec.		0.965698				27
<b>Assessed Value</b>	\$	<b>1,203,456</b>	<b>1,203,456</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>24.404508</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>29,370</b>	<b>29,370</b>				30
Tax Equivalent per 1994 PSC Report	\$	37,277					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>37,277</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	33	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>33</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>		
Land and Land Rights (310)	351	4
Structures and Improvements (311)	0	5
Collecting and Impounding Reservoirs (312)	0	6
Lake, River and Other Intakes (313)	0	7
Wells and Springs (314)	14,979	8
Infiltration Galleries and Tunnels (315)	0	9
Supply Mains (316)	0	10
Other Water Source Plant (317)	0	11
<b>Total Source of Supply Plant</b>	<b>15,330</b>	<b>0</b>
<b>PUMPING PLANT</b>		
Land and Land Rights (320)	2,408	12
Structures and Improvements (321)	54,527	13
Boiler Plant Equipment (322)	0	14
Other Power Production Equipment (323)	0	15
Steam Pumping Equipment (324)	0	16
Electric Pumping Equipment (325)	31,297	17
Diesel Pumping Equipment (326)	16,187	18
Hydraulic Pumping Equipment (327)	0	19
Other Pumping Equipment (328)	0	20
<b>Total Pumping Plant</b>	<b>104,419</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>		
Land and Land Rights (330)	0	21
Structures and Improvements (331)	0	22
Water Treatment Equipment (332)	2,837	23
<b>Total Water Treatment Plant</b>	<b>2,837</b>	<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>		
Land and Land Rights (340)	450	24
Structures and Improvements (341)	0	25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			33	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>33</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			351	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			14,979	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>15,330</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			2,408	12
Structures and Improvements (321)			54,527	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			31,297	17
Diesel Pumping Equipment (326)			16,187	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>104,419</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,837	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,837</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			450	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	328,607		26
Transmission and Distribution Mains (343)	558,682	45,816	27
Fire Mains (344)	0		28
Services (345)	43,064	10,913	29
Meters (346)	60,302	1,526	30
Hydrants (348)	90,500	5,300	31
Other Transmission and Distribution Plant (349)	813		32
<b>Total Transmission and Distribution Plant</b>	<b>1,082,418</b>	<b>63,555</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	3,367	523	35
Computer Equipment (391.1)	3,676	1,759	36
Transportation Equipment (392)	9,159		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	794		39
Laboratory Equipment (395)	395		40
Power Operated Equipment (396)	1,270		41
Communication Equipment (397)	15,859		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,381		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>35,901</b>	<b>2,282</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,240,938</b>	<b>65,837</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,240,938</b>	<b>65,837</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			328,607	26
Transmission and Distribution Mains (343)			604,498	27
Fire Mains (344)			0	28
Services (345)	266		53,711	29
Meters (346)	643		61,185	30
Hydrants (348)			95,800	31
Other Transmission and Distribution Plant (349)			813	32
<b>Total Transmission and Distribution Plant</b>	<b>909</b>	<b>0</b>	<b>1,145,064</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)	0		3,890	35
Computer Equipment (391.1)	3,676		1,759	36
Transportation Equipment (392)			9,159	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			794	39
Laboratory Equipment (395)			395	40
Power Operated Equipment (396)			1,270	41
Communication Equipment (397)			15,859	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			1,381	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>3,676</b>	<b>0</b>	<b>34,507</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,585</b>	<b>0</b>	<b>1,302,190</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>4,585</b>	<b>0</b>	<b>1,302,190</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,565	10,565	1
February			9,518	9,518	2
March			11,181	11,181	3
April			11,053	11,053	4
May			8,500	8,500	5
June			9,165	9,165	6
July			10,370	10,370	7
August			8,630	8,630	8
September			8,794	8,794	9
October			6,936	6,936	10
November			6,823	6,823	11
December			6,799	6,799	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>108,334</b>	<b>108,334</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,000	13
Less: Other utility use				2,500	14
Other utility use explanation:					15
MAIN BREAKS- HYDRANT BREAKS- LEAKS IN SYSTEM DETECTED					
Water pumped into distribution system				103,834	16
Less: Water sold				73,935	17
Losses and unaccounted for				29,899	18
Percent unaccounted for to the nearest whole percent (%)				29%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
There were three hydrant main breaks and 1 service leak in 1999 and the water loss has only been estimated.					
Maximum gallons pumped by all methods in any one day during reporting year				583	21
Date of maximum: 7/12/1999					22
Cause of maximum:					23
Hydrant main break.					
Minimum gallons pumped by all methods in any one day during reporting year				128	24
Date of minimum: 10/30/1999					25
Total KWH used for pumping for the year				54,000	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
102 NORTH SECOND STREET	2	120	1	50,000	Yes	<b>1</b>
HOWARD AVENUE	3	126	1	200,000	Yes	<b>2</b>



**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL 2	WELL 3		<b>1</b>
Location	12 NORTH SECOND STREET	HOWARD AVENUE		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	LAYNE NW	LAYNE NW		<b>5</b>
Year Installed	1985	1983		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	325	1,050		<b>8</b>
Pump Motor or Standby Engine Mfr	FAIRBANKS MORSE	GE		<b>10</b>
Year Installed	1956	1983		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	20	75		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
				5
Year constructed	1967	1967	1983	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	1	155	155	10
				11
Total capacity in gallons	104,000	50,000	300,000	12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.250	577	0	0	0	577
M	D	1.500	150	0	0	0	150
M	D	2.000	240	0	0	0	240
M	D	4.000	2,376	0	0	0	2,376
M	D	6.000	55,788	0	0	0	55,788
M	D	8.000	24,958	1,350	0	0	26,308
M	D	10.000	148	0	0	0	148
<b>Total Within Municipality</b>			<b>84,237</b>	<b>1,350</b>	<b>0</b>	<b>0</b>	<b>85,587</b>
<b>Total Utility</b>			<b>84,237</b>	<b>1,350</b>	<b>0</b>	<b>0</b>	<b>85,587</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	526	17	17	0	526		1
M	1.000	13	0	0	0	13		2
M	1.250	6	0	0	0	6		3
M	1.500	11	0	0	0	11		4
M	2.000	8	0	0	0	8		5
M	3.000	1	0	0	0	1		6
M	4.000	5	0	0	0	5		7
M	6.000	1	0	0	0	1		8
M	8.000	2	0	0	0	2		9
<b>Total Utility</b>		<b>573</b>	<b>17</b>	<b>17</b>	<b>0</b>	<b>573</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	585	12	15	0	582	24	1
1.000	16	0	1	0	15	0	2
1.250	3	0	1	0	2	0	3
1.500	12	0	2	0	10	0	4
2.000	16	0	1	0	15	4	5
3.000	2	0	0	0	2	0	6
4.000	3	0	1	0	2	1	7
6.000	1	0	0	0	1	0	8
<b>Total:</b>	<b>638</b>	<b>12</b>	<b>21</b>	<b>0</b>	<b>629</b>	<b>29</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	479	61	9	5	0	28	582	1
1.000	3	10	1	0	0	1	15	2
1.250	0	0	1	1	0	0	2	3
1.500	2	4	1	3	0	0	10	4
2.000	0	6	2	6	0	1	15	5
3.000	0	2	0	0	0	0	2	6
4.000	0	0	0	2	0	0	2	7
6.000	0	0	1	0	0	0	1	8
<b>Total:</b>	<b>484</b>	<b>83</b>	<b>15</b>	<b>17</b>	<b>0</b>	<b>30</b>	<b>629</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	121	4			125	2
<b>Total Fire Hydrants</b>	<b>121</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>125</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	125
Number of distribution system valves end of year:	155
Number of distribution valves operated during year:	80

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 923    OUTSIDE SERVICES EMPLOYED

THERE WAS A WATER SYSTEM STUDY AND CDBG APPLICATION FEES IN 1998 THESE SERVICES WERE NOT NEEDED IN 1999.

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### Pumping and Purchased Water Statistics (Page W-10)

KWH IS ESTIMATED - USED FOR PUMPING

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### Water Mains (Page W-15)

THE UTILITY USED INTERNAL FUNDS TO FINANCE ADDITIONS

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### Water Services (Page W-16)

TH UTILITY USED CUSTOMER CONTRIBUTIONS FOR ANY NEW SERVICES AND INTERNAL FUNDS FOR ANY REPLACED SERVICES.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	1,573,958	1
<b>Total Sales of Electricity</b>	<b>1,573,958</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	5,039	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	5,059	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	12,350	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>22,448</b>	
<b>Total Operating Revenues</b>	<b>1,596,406</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	1,030,713	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	126,288	11
Customer Accounts Expenses (901-904)	16,724	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	105,057	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,278,782</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	93,081	15
Amortization Expense (404-407)	80,700	16
Taxes (408)	63,599	17
<b>Total Other Expenses</b>	<b>237,380</b>	
<b>Total Operating Expenses</b>	<b>1,516,162</b>	
<b>NET OPERATING INCOME</b>	<b>80,244</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	5,039	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>5,039</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENT FROM ELECTRIC PROPERTY	5,059	5
<b>Total Rent from Electric Property (454)</b>	<b>5,059</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
OTHER ELECTRIC REVENUES POLE RENTAL AND TRENCHING	12,350	7
<b>Total Other Electric Revenues (456)</b>	<b>12,350</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	1,030,713	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>1,030,713</b>	
<b>Total Power Production Expenses</b>	<b>1,030,713</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<u>0</u>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	18,690	20
Line and Station Labor (561)	39,797	21
Line and Station Supplies and Expenses (562)	3,406	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	1,751	24
Customer Installations Expenses (567)	335	25
Miscellaneous Distribution Expenses (569)	29,647	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	27,460	28
Maintenance of Line Transformers (573)	3,330	29
Maintenance of Street Lighting and Signal Systems (574)	1,872	30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<u>126,288</u>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	3,988	33
Accounting and Collecting Labor (902)	12,736	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)		36
<b>Total Customer Accounts Expenses</b>	<u>16,724</u>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</b>	<u>0</u>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	15,049	<b>38</b>
Office Supplies and Expenses (921)	10,565	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	9,641	<b>41</b>
Property Insurance (924)	2,586	<b>42</b>
Injuries and Damages (925)	6,203	<b>43</b>
Employee Pensions and Benefits (926)	39,484	<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)	14,748	<b>46</b>
Transportation Expenses (933)	6,781	<b>47</b>
Maintenance of General Plant (935)		<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>105,057</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,278,782</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		47,259	1
Social Security		9,778	2
Wisconsin Gross Receipts Tax		4,689	3
PSC Remainder Assessment		1,873	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>63,599</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.207100				3
County tax rate	mills		4.794570				4
Local tax rate	mills		12.533790				5
School tax rate	mills		11.874440				6
Voc. school tax rate	mills		1.755320				7
Other tax rate - Local	mills		0.035510				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>31.200730</b>				10
Less: state credit	mills		2.137150				11
<b>Net tax rate</b>	mills		<b>29.063580</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>12.533790</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.629760</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.035510</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>26.199060</b>				17
<b>Total Tax Rate</b>	mills		<b>31.200730</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.839694</b>				19
<b>Total tax net of state credit</b>	mills		<b>29.063580</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>24.404508</b>				21
Utility Plant, Jan. 1	\$	2,095,141	2,095,141				22
Materials & Supplies	\$	67,611	67,611				23
<b>Subtotal</b>	\$	<b>2,162,752</b>	<b>2,162,752</b>				24
Less: Plant Outside Limits	\$	157,462	157,462				25
<b>Taxable Assets</b>	\$	<b>2,005,290</b>	<b>2,005,290</b>				26
Assessment Ratio	dec.		0.965698				27
<b>Assessed Value</b>	\$	<b>1,936,505</b>	<b>1,936,505</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>24.404508</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>47,259</b>	<b>47,259</b>				30
Tax Equivalent per 1994 PSC Report	\$	40,343					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>47,259</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	1,300	11
Structures and Improvements (331)	1,519	12
Reservoirs, Dams and Waterways (332)	14,212	13
Water Wheels, Turbines and Generators (333)	14,675	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>31,706</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	893	18
Structures and Improvements (341)	23,565	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>24,458</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Land and Land Rights (330)			1,300	11
Structures and Improvements (331)			1,519	12
Reservoirs, Dams and Waterways (332)			14,212	13
Water Wheels, Turbines and Generators (333)			14,675	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>31,706</b>	
<b>OTHER PRODUCTION PLANT</b>				
Land and Land Rights (340)			893	18
Structures and Improvements (341)			23,565	19
Fuel Holders, Producers and Accessories (342)			0	20
Prime Movers (343)			0	21
Generators (344)			0	22
Accessory Electric Equipment (345)			0	23
Miscellaneous Power Plant Equipment (346)			0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>24,458</b>	
<b>TRANSMISSION PLANT</b>				
Land and Land Rights (350)			0	25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	1,105		34
Structures and Improvements (361)	19,142		35
Station Equipment (362)	558,249		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	75,036	44	38
Overhead Conductors and Devices (365)	148,978	114	39
Underground Conduit (366)	6,392	236	40
Underground Conductors and Devices (367)	403,606	5,380	41
Line Transformers (368)	346,533	11,390	42
Services (369)	113,337	12,807	43
Meters (370)	78,072	745	44
Installations on Customers' Premises (371)	2,285		45
Leased Property on Customers' Premises (372)	7,209	2,573	46
Street Lighting and Signal Systems (373)	57,921	2,840	47
<b>Total Distribution Plant</b>	<b>1,817,865</b>	<b>36,129</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	12,758		50
Computer Equipment (391.1)	10,077	6,498	51
Transportation Equipment (392)	176,288	5,626	52
Stores Equipment (393)	1,562		53
Tools, Shop and Garage Equipment (394)	13,850		54
Laboratory Equipment (395)	495		55
Power Operated Equipment (396)	3,396		56
Communication Equipment (397)	2,690		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			1,105 34
Structures and Improvements (361)			19,142 35
Station Equipment (362)			558,249 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	594		74,486 38
Overhead Conductors and Devices (365)	171		148,921 39
Underground Conduit (366)			6,628 40
Underground Conductors and Devices (367)	284		408,702 41
Line Transformers (368)	16,875		341,048 42
Services (369)	184		125,960 43
Meters (370)	315		78,502 44
Installations on Customers' Premises (371)			2,285 45
Leased Property on Customers' Premises (372)	126		9,656 46
Street Lighting and Signal Systems (373)	1,440		59,321 47
<b>Total Distribution Plant</b>	<b>19,989</b>	<b>0</b>	<b>1,834,005</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			12,758 50
Computer Equipment (391.1)	10,077		6,498 51
Transportation Equipment (392)			181,914 52
Stores Equipment (393)			1,562 53
Tools, Shop and Garage Equipment (394)			13,850 54
Laboratory Equipment (395)			495 55
Power Operated Equipment (396)			3,396 56
Communication Equipment (397)			2,690 57

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
<b>Total General Plant</b>	<b>221,116</b>	<b>12,124</b>
<b>Total utility plant in service directly assignable</b>	<b>2,095,145</b>	<b>48,253</b>
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 <b>Total utility plant in service</b>	 <b>2,095,145</b>	 <b>48,253</b>

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>10,077</b>	<b>0</b>	<b>223,163</b>
<b>Total utility plant in service directly assignable</b>	<b>30,066</b>	<b>0</b>	<b>2,113,332</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>30,066</b>	<b>0</b>	<b>2,113,332</b>

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.25	16.75	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
SECONDARY	0.75	1.25	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		18.00	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
SECONDARY		0.25	8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	2	3
<b>Total</b>	<b>2</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	8	7
Nonfarm	231	8
<b>Total</b>	<b>239</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>239</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	4,707	Monday	01/11/1999	11:00	2,285
February	02	4,400	Wednesday	02/17/1999	11:00	1,987
March	03	4,628	Tuesday	03/09/1999	11:00	2,177
April	04	4,293	Thursday	04/22/1999	12:00	2,019
May	05	4,196	Thursday	05/06/1999	12:00	2,005
June	06	4,938	Tuesday	06/22/1999	12:00	2,202
July	07	5,535	Thursday	07/29/1999	14:00	2,563
August	08	5,013	Friday	08/27/1999	14:00	2,303
September	09	5,039	Thursday	09/02/1999	14:00	2,068
October	10	4,316	Tuesday	10/26/1999	11:00	2,131
November	11	4,440	Monday	11/15/1999	12:00	2,126
December	12	4,851	Tuesday	12/21/1999	10:00	2,420
<b>Total</b>		<b>56,356</b>				<b>26,286</b>

**System Name WPPI**

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

**Type of Reading Supplier**

60 minutes integrated WPPI



**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		26,286	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>26,286</b>	15
			16
<b>Disposition of Energy</b>			17
Sales to Ultimate Consumers (including interdepartmental sales)		23,959	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	23
<b>Total Sold and Used</b>		<b>23,959</b>	24
<b>Energy Losses:</b>			25
Transmission Losses (if applicable)			26
Distribution Losses		2,327	27
<b>Total Energy Losses</b>		<b>2,327</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>8.8526%</b>	29
<b>Total Disposition of Energy</b>		<b>26,286</b>	30

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	973	6,585	1
YARD LIGHTS	SG-1	68	37	2
<b>Total Sales for Residential Sales</b>		<b>1,041</b>	<b>6,622</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL & INDUSTRIAL	CG-1	206	4,321	3
LARGE POWER	CP-2	17	12,667	4
DISPOSAL AND LIFT STATIONS	MP-2	30	99	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>253</b>	<b>17,087</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	1	228	6
ATHLETIC FIELD	MS-2	4	22	7
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>5</b>	<b>250</b>	
<b>Sales for Resale</b>				
NONE				8
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,299</b>	<b>23,959</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		454,927	(3,864)	<b>451,063</b>	<b>1</b>
		5,338	(36)	<b>5,302</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>460,265</b>	<b>(3,900)</b>	<b>456,365</b>	
		298,563	(3,501)	<b>295,062</b>	<b>3</b>
41,899		798,285	(11,673)	<b>786,612</b>	<b>4</b>
		8,034	(48)	<b>7,986</b>	<b>5</b>
<b>41,899</b>	<b>0</b>	<b>1,104,882</b>	<b>(15,222)</b>	<b>1,089,660</b>	
		24,180	(105)	<b>24,075</b>	<b>6</b>
		3,895	(37)	<b>3,858</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>28,075</b>	<b>(142)</b>	<b>27,933</b>	
				<b>0</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>41,899</b>	<b>0</b>	<b>1,593,222</b>	<b>(19,264)</b>	<b>1,573,958</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

<b>Particulars</b>	<b>(b)</b>	<b>(c)</b>	
<b>(a)</b>			
Name of Vendor	WPPI		1
Point of Delivery	MUSCODA		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	69KV		4
Point of Metering	SUBSTATION		5
Total of 12 Monthly Maximum Demands -- kW	56,356		6
Average load factor	63.8942%		7
Total Cost of Purchased Power	1,030,613		8
Average cost per kWh	0.0392		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January	1,108	1,177	12
February	1,037	950	13
March	1,176	1,001	14
April	1,106	912	15
May	1,010	996	16
June	1,186	1,015	17
July	1,292	1,271	18
August	1,237	1,066	19
September	1,110	959	20
October	1,099	1,032	21
November	1,121	1,005	22
December	1,286	1,134	23
<b>Total kWh (000)</b>	<b>13,768</b>	<b>12,518</b>	24
			25
			26
			27
	<b>(d)</b>	<b>(e)</b>	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
<b>Total kWh (000)</b>			52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
Name of Plant	MUSCODA			1
Unit Identification	1			2
Type of Generation	HYDRO			3
kWh Net Generation (000)	0			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)				7
Date and Hour of Such Maximum Demand				8
<b>Load Factor</b>				9
Maximum Net Generation in Any One Day				10
Date of Such Maximum				11
Number of Hours Generators Operated				12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?	O			14
Total Production Expenses				15
<b>Cost per kWh of Net Generation (\$)</b>				16
Monthly Net Generation --- kWh (000): January				17
February				18
March				19
April				20
May				21
June				22
July				23
August				24
September				25
October				26
November				27
December				28
<b>Total kWh (000)</b>	0			29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)				32
Average Cost per Barrel of Oil Burned (\$)				33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons				36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil				38
kWh Net Generation per Gallon of Lubr. Oil				39
Does plant produce steam for heating or other purposes in addition to elec. generation?				40
Coal consumed--tons (2,000 lbs.)				41
Average Cost per Ton (\$)				42
Kind of Coal Used				43
Average BTU per Pound				44
Water Evaporated--Thousands of Pounds				45
Is Water Evaporated, Metered or Estimated?				46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				48
Based on Total Coal Used at Plant				49
Based on Coal Used Solely in Electric Generation				50
Average BTU per kWh Net Generation				51
Total Cost of Fuel (Oil and/or Coal)				52
per kWh Net Generation (\$)				53
				54

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							
<b>Total</b>							<b>0</b>
							<b>1</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						
<b>Total</b>						<b>0</b>
						<b>1</b>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1



**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	MUSCODA				1
Voltage--High Side	69,000				2
Voltage--Low Side	2,400				3
Num. Main Transformers in Operation	2				4
Capacity of Transformers in kVA	10,000				5
Number of Spare Transformers on Hand	1				6
15-Minute Maximum Demand in kW	5,535				7
Dt and Hr of Such Maximum Demand	07/29/1999				8
	14:00				9
Kwh Output	26,286				10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
Kwh Output					25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
Kwh Output					40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,355	566	24,340	1
Acquired during year	1	4	320	2
<b>Total</b>	<b>1,356</b>	<b>570</b>	<b>24,660</b>	<b>3</b>
Retired during year	9	45	925	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,347</b>	<b>525</b>	<b>23,735</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,238	488	22,209	8
In utility's use	9	7	165	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	100	30	1,361	12
<b>Total end of year</b>	<b>1,347</b>	<b>525</b>	<b>23,735</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	165	140,242	<b>1</b>
Sodium Vapor	150	30	25,811	<b>2</b>
Sodium Vapor	250	21	18,068	<b>3</b>
<b>Total</b>		<b>216</b>	<b>184,121</b>	
<b>Ornamental</b>				
Other	1	1	860	<b>4</b>
Sodium Vapor	250	48	41,298	<b>5</b>
<b>Total</b>		<b>49</b>	<b>42,158</b>	
<b>Other</b>				
NONE				<b>6</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

ACCOUNT 920    INCREASED ADDITIONAL OFFICE STAFF WAS HIRED IN 1999 AND PART OF THE YEAR PENSION BENEFITS WERE PAID OUT AS WAGES.

ACCOUNT 923    IN 1998 WPPI REP SERVICES WERE ATTRIBUTABLE TO AN INCREASE THESE SERVICES WERE NOT NEEDED IN 1999.

ACCOUNT 926    PENSION BENEFITS WERE PAID OUT AS WAGES FOR A PORTION OF 1999 UNTIL A NEW PENSION PLAN WAS ESTABLISHED.

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### Electric Utility Plant in Service (Page E-06)

ACCOUNT 391.1 NEW COMPUTERS WERE PURCHASED IN 1999 AND OLD COMPUTERS RETIRED

ACCOUNT 369    NEW SERVICES WERE FINANCED WITH CUSTOMER CONTRIBUTIONS AND INTERNAL FUNDS FOR ANY REPLACED SERVICES.

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### Street Lighting Equipment (Page E-23)

Street Lighting is not metered by size kwh annual useage estimated for each size based upon total kwh for class.

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